

Richfield

CITY

June 30, 2005

FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Richfield City for the fiscal year ending June 30, 2005 as approved and adopted by resolution or ordinance dated June 22, 2004. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 8, 2004 for all budgetary funds.

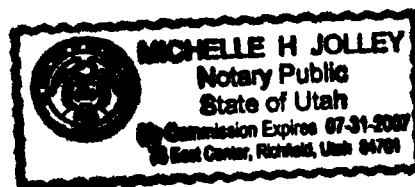
Signed: Michael Langston

(Budget Officer)

Subscribed and sworn to this 22 day

of July, 2004.

Michelle H. Jolley  
(Notary Public)



Richfield City

Governmental Unit

2004/2005

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>			
3110	General Property Taxes - Current	420,132	421,368	448,572
3120	Prior Years' Taxes - Delinquent	22,253	12,100	12,100
3130	General Sales & Use Taxes	1,606,132	1,670,000	1,725,000
3140	Franchise Taxes	197,994	196,500	218,916
3150	Transient Room Tax	42,393	42,000	43,000
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	91,185	83,765	89,000
3190	Penalties & Interest on Delinquent Taxes			
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	46,475	45,000	45,000
3220	Non-business Licenses & Permits	98,420	90,000	63,000
3221	Building, Structures, & Equipment			
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	4,510	4,700	5,000
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants	31,379	164,874	
3311	General Governemnt			
3312	Public Safety	10,405		
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants		25,620	6,000
3350	State Shared Revenue Airport Fuel Taxes	3,730	4,000	4,000
3356	Class "C" Road Fund Allotment	298,457	298,000	300,000
3358	Liquor Fund Allotment	-0-	5,100	3,500
3370	Grants from Local Units: Sevier County	42,238	43,000	43,000
3380	Justice Court Reimbursement	25,382	25,000	25,000

Richfield City  
Governmental Unit

2004/2005

Fiscal Year

**GENERAL FUND REVENUES**

Account Number	Source of Revenue	Prior Year Actual Revenue 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
<b>3400</b>	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees			
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services	682	3,000	2,000
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements	4,003	4,000	4,500
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property/Recreation/Golf	362,856	418,345	448,500
3480	Cemeteries	20,465	22,000	23,000
3490	Miscellaneous Services:			
	Administrative Fees	199,000	203,000	203,000
	Airport Fuel Sales	148,368	150,000	155,000
	Library	5,476	5,500	5,500
<b>3500</b>	<b>FINES AND FORFEITURES</b>			
3510	Fines			
3520	Forfeitures			
<b>3600</b>	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	49,883	29,000	24,000
3620	Rents & Concessions	21,889	20,350	20,000
3640	Sale of Fixed Assets - Compensation for Loss	3,280	53,000	2,000
3650	Sale of Materials & Supplies			
3670	Sales of Bonds	565,000	-0-	-0-
3680	Other Financing - Capital Lease Obligations			
	Miscellaneous	41,829	23,910	15,927

Richfield City

Governmental Unit

2004/2005

Fiscal Year

**GENERAL FUND REVENUES**

Account Number	Source of Revenue	Prior Year Actual Revenue 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	<b>CONTRIBUTIONS AND TRANSFERS</b>			
3810	Transfer from: Landfill Fund	16,653	14,000	10,000
3820	Transfer from: Perpetual Care Fund	1,697	1,300	1,300
	Transfer from:			
	Transfer from:			
	Transfer from:			
3830	Contribution from:			
3840	Contribution from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources	30,425	4,998	-0-
3880	Beg. Class "C" Road Fund Bal. to be Appopr.			
3890	Beg. General Fund Bal. to be Appropriated	318,946	168,302	-0-
	<b>TOTAL REVENUES</b>	<b>4,731,537</b>	<b>4,251,732</b>	<b>3,945,815</b>

Richfield City

Governmental Unit

2004/2005

Fiscal Year

**GENERAL FUND EXPENDITURES**

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>03</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative			
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	408,903	420,023	419,455
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney	12,100	12,500	12,500
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	85,479	100,000	100,000
4160	General Governmental Buildings	61,349	166,650	173,850
4170	Elections			
4180	Planning & Zoning			
4190	Education & Community Promotion			
	Senior Citizens	2,220	1,800	1,800
	Youth Council	2,254	2,900	2,500
4200	<b>PUBLIC SAFETY</b>			
4210	Police Department	781,573	805,358	877,903
4220	Fire Department	110,278	113,300	103,300
4230	Corrections (Jail)			
4240	Protective Inspection (Building)	43,972	68,082	69,182
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation	49,367	51,275	-0-
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

Richfield City

Governmental Unit

2004/2005

Fiscal Year

**GENERAL FUND EXPENDITURES**

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways	508,746	352,750	353,400
4415	Class "B" Road Program	465,774	298,000	300,000
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage	64,328	69,787	70,887
	Irrigation	49,777	39,395	39,695
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>			
4510	Park & Park Areas	121,611	147,000	161,800
4540	Park Lighting			
4560	Recreation & Culture	149,619	161,550	165,525
4580	Libraries	131,373	114,150	119,250
4590	Cemeteries	73,319	63,800	66,900
	Swimming Pool	178,694	178,649	170,100
	Golf Course	283,155	330,800	286,100
	Airport	195,254	218,200	198,800
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning			
4620	Community Development	134,067	98,148	103,148
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest	-0-	50,486	50,486
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to: Capital Improvements	253,325	387,129	99,234
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

Richfield City

Governmental Unit

2004/2005

Fiscal Year

**GENERAL FUND EXPENDITURES**

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4830	Contribution to:			
4840	Contribution to:			
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
	Capital Outlay/Events Center	565,000	-0-	-0-
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	<b>TOTAL EXPENDITURES</b>	<b>4,731,537</b>	<b>4,251,732</b>	<b>3,945,815</b>

## Richfield City

## Governmental Unit

2004/2005

Fiscal Year

SPECIAL REVENUE FUND (Explain Nature of Fund) Building Authority

FORM 1

Account Number	Description	Prior Year Actual 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Interest	1,970	600	1,500
	Rent	60,700	264,475	267,725
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance	17,355	5,829	3,000
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	80,025	270,904	272,225
	<b>EXPENDITURES:</b>	80,025	270,904	272,225
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	80,025	270,904	272,225

SPECIAL REVENUE FUND (Explain Nature of Fund) UDAG

FORM 1

Account Number	Description	Prior Year Actual 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Interest	5,475	3,600	1,300
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance	15,160	171,892	
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	20,635	175,492	1,300
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to: Water Fund/Sewer Fund	20,635	175,492	
	Budgeted increase in fund balance			1,300
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	20,635	175,492	1,300



Richfield City

Governmental Unit

2004/2005

Fiscal Year

**CAPITAL PROJECTS FUND**

**FORM 4**

Account Number	Description	Prior Year Actual 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund & PC Fund	202,464	387,129	99,234
	Interest Income	10,416	7,000	-0-
	Other additions Cemetery P.C. Fund	70,861	-0-	-0-
	Other	34,150	-0-	-0-
	Bond Proceeds	1,050,000	50,000	-0-
	<b>TOTAL REVENUE</b>	<b>1,367,891</b>	<b>444,129</b>	<b>99,234</b>
	<b>Beginning Fund Balance</b>	<b>1,286,192</b>	<b>1,315,513</b>	<b>348,385</b>
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	<b>2,654,083</b>	<b>1,759,642</b>	<b>447,619</b>
	<b>EXPENDITURES:</b>			
	Downtown Project	391,959	664,773	
	Golf Course Construction	319,415	250,562	
	Recreation/Parks	260,923	260,722	175,000
	Public Safety	114,753	24,700	30,000
	Public Works	233,701	210,500	80,000
	Other	27,819	-0-	20,000
	<b>TOTAL EXPENDITURES</b>	<b>1,338,570</b>	<b>1,411,257</b>	<b>305,000</b>
	<b>Ending Fund Balance</b>	<b>1,315,513</b>	<b>348,385</b>	<b>142,619</b>

**OTHER FUNDS (Explain nature of fund) Cemetery Perpetual Care**

Account Number	Description	Prior Year Actual 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income	1,599	1,300	1,300
	Other additions Perpetual Care Income	7,872	11,000	8,000
	<b>Beginning fund balance to be appropriated</b>	<b>12,226</b>	<b>-0-</b>	<b>-0-</b>
	<b>TOTAL REVENUE</b>	<b>21,697</b>	<b>12,300</b>	<b>9,300</b>
	<b>EXPENDITURES:</b>			
	Transfer to General Fund	1,697	1,300	1,300
	Transfer to Capital Imp Fund	20,000	-0-	-0-
	<b>Appropriated increase in fund balance</b>	<b>-0-</b>	<b>11,000</b>	<b>8,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>21,697</b>	<b>12,300</b>	<b>9,300</b>

### Governmental Unit

2004/2005

**Fiscal Year****DEBT SERVICE FUND    Special Assessments****FORM 2**[illegible]

**Richfield City**

**Governmental Unit**

**2004/2005**

**Fiscal Year**

**ENTERPRISE OR INTERNAL SERVICE FUND: Water**

**FORM 3**

Account Number	Description	Prior Year Actual 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	562,976	675,000	764,500
	Interest Earned		5,000	
	Other:	30,339	9,143	5,000
	<b>TOTAL OPERATING REVENUE</b>	<b>593,315</b>	<b>689,143</b>	<b>769,500</b>
	<b>OPERATING EXPENSES:</b>			
	Personal Services	106,046	114,000	116,000
	Contractual Services	122,639	154,500	143,500
	Material and Supplies	141,585	248,100	173,100
	Depreciation	87,696	170,000	170,000
	Other	1,620	6,500	6,500
	<b>TOTAL OPERATING EXPENSE</b>	<b>459,586</b>	<b>693,100</b>	<b>609,100</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>133,729</b>	<b>(3,957)</b>	<b>160,400</b>
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Connection Fees	21,781	15,000	8,000
	Interest Expense	(68,067)	(63,280)	(125,168)
	Operating transfers from: UDAG	20,635	152,526	-0-
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	Impact Fees	82,125	36,000	35,000
	<b>NET INCOME (LOSS)</b>	<b>190,203</b>	<b>136,289</b>	<b>78,232</b>

**NOTE:** The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)			
	Plus: Depreciation			
	<b>Less: Major Improvements &amp; Capital Outlay</b>			
	Bond Principal Payments			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>			
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>			

# Richfield City

Governmental Unit

2004/2005

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Sewer

FORM 3

Account Number	Description	Prior Year Actual 20_03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>	792,452	790,000	790,000
	Charges for Services	94		
	Interest Earned	121,603		
	Other:	914,149	790,000	790,000
	<b>TOTAL OPERATING REVENUE</b>			
	<b>OPERATING EXPENSES:</b>			
	Personal Services	146,955	156,600	159,250
	Contractual Services	145,610	138,800	144,500
	Material and Supplies	85,404	79,400	74,900
	Depreciation	249,313	250,000	250,000
	Other	7,269	15,000	12,000
	<b>TOTAL OPERATING EXPENSE</b>	634,551	639,800	640,650
	<b>OPERATING INCOME (LOSS)</b>	279,598	150,200	149,350
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Connection Fees	6,100	29,000	8,000
	Interest Expense	(185,287)	(175,446)	(173,744)
	Operating transfers from: UDAG	-0-	22,966	-0-
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	Impact Fees	157,207	72,000	40,000
	<b>NET INCOME (LOSS)</b>	257,618	98,720	23,606

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<b>CASH OPERATING NEEDS:</b>			
Net Income (Loss)			
Plus: Depreciation			
Less: Major Improvements & Capital Outlay			
Bond Principal Payments			
<b>TOTAL CASH PROVIDED (REQUIRED)</b>			
<b>SOURCE OF CASH REQUIRED:</b>			
Cash Balance at Beginning of Year			
Invest. & Other Curr. Assets to be Converted			
Issuance of Bonds and Other Debt			
Loans from Other Funds			
<b>TOTAL CASH REQUIRED</b>			

Richfield City

Governmental Unit

2004/2005

Fiscal Year  
Refuse

ENTERPRISE OR INTERNAL SERVICE FUND:

FORM 3

Account Number	Description	Prior Year Actual 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	180,016	182,000	183,000
	Interest Earned			
	Other:			
	<b>TOTAL OPERATING REVENUE</b>	180,016	182,000	183,000
	<b>OPERATING EXPENSES:</b>			
	Personal Services			
	Contractual Services	173,909	175,800	176,900
	Material and Supplies	4,348	5,700	6,100
	Depreciation			
	Other			
	<b>TOTAL OPERATING EXPENSE</b>	178,257	181,500	183,000
	<b>OPERATING INCOME (LOSS)</b>	1,759	500	-0-
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Connection Fees			
	Interest Expense			
	Operating transfers from:			
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	<b>NET INCOME (LOSS)</b>	1,759	500	-0-

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>			
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>			

Richfield City  
Governmental Unit

2004/2005

Fiscal Year  
Landfill

ENTERPRISE OR INTERNAL SERVICE FUND:

FORM 3

Account Number	Description	Prior Year Actual 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	219,243	222,000	224,000
	Interest Earned			
	Other:			
	<b>TOTAL OPERATING REVENUE</b>	219,243	222,000	224,000
	<b>OPERATING EXPENSES:</b>			
	Personal Services			
	Contractual Services	202,215	207,500	214,000
	Material and Supplies	375	500	
	Depreciation			
	Other			
	<b>TOTAL OPERATING EXPENSE</b>	202,590	208,000	214,000
	<b>OPERATING INCOME (LOSS)</b>	16,653	14,000	10,000
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Connection Fees			
	Interest Expense			
	Operating transfers from:			
	Contributions from:			
	Operating transfers to: General Fund	(16,653)	(14,000)	(10,000)
	Contributions to:			
	<b>NET INCOME (LOSS)</b>	-0-	-0-	-0-

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>			
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>			